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GOVERNMENT OF INDIA  
FINANCE DEPARTMENT  
RESOLUTION

*New Delhi, the 9th August 1947*

The Statements relating to the Revised Estimates for 1946-47 and the Budget Estimates for 1947-48 which were presented to the Legislative Assembly and the Council of State on the 28th February 1947 have been reconsidered by the Governor General in Council. The changes made are explained below and the statements are now published, as usual, in their final forms for general information.

2. The Legislative Assembly voted the Demands for 1947-48 and the Supplementary Demands for 1946-47 without any reduction.

3. During the consideration of the Business Profits Tax Bill and the Bill to amend the Income-tax and Excess Profits Tax certain modifications were agreed to by Government estimated to cost Rs. 12,50,00,000.

The total revenue in the Budget Estimates for 1947-48 has accordingly been reduced by this amount.

4. During the discussion on the Railway Budget Government decided to exempt from the new surcharge fares below eight annas. This will result in a reduction of Rs. 85,00,000 in the Railway receipts and consequently, in the amount transferred to the Railway Reserve Fund, the net contribution to General Revenues remaining unchanged.

5. In the result the net estimated deficit for 1947-48 has been increased by Rs. 12,50,00,000 to Rs. 29,46,49,000.

K. G. AMBEGAOKAR,  
*Secretary to the Govt. of India.*

## BUDGET

OF THE

## Governor-General in Council,

August, 1947

FINANCE DEPARTMENT ;

*New Delhi, the 9th August, 1947*

K. G. AMBEGAOKAR,

*Secretary to the Government of India.*

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[In thousands of Rupees]

	For details, vide State- ment	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
<b>I.—General Statement of the Revenue and Expenditure</b>					
<b>REVENUE—</b>					
<b>Principal Heads of Revenue—</b>					
Customs . . . . .	A	73,61,32	64,48,00	87,50,00	89,00,00 } 4,00,00*
Central Excise Duties . . . . .	"	46,36,41	44,32,00	42,78,50	40,92,50
Corporation Tax . . . . .	"	84,05,81	68,94,00	69,53,00	44,14,00 } 16,75,00*
Taxes on Income other than Corporation Tax . . . . .	"	65,73,90	47,92,00	57,60,00	55,70,00 } 6,50,00*
Salt . . . . .	"	10,20,28	9,30,00	9,10,00	9,25,00 } -8,25,00*
Opium . . . . .	"	98,88	1,18,41	1,50,02	1,40,07
Other Heads . . . . .	"	2,26,96	2,33,29	2,86,08	3,09,83
<b>TOTAL PRINCIPAL HEADS</b> . . . . .		<b>2,83,23,56</b>	<b>2,38,47,70</b>	<b>2,70,87,60</b>	<b>2,43,51,40 } 19,00,00*</b>
Railways : (Net) † . . . . .	"	32,00,00	7,36,61	5,60,99	7,50,00
Irrigation : Net Receipts . . . . .	"	—22	1,84	—1,28	—36
Posts and Telegraphs : (Net) † . . . . .	"	11,30,13	8,32,51	4,77,65	4,21,64
Debt Services . . . . .	"	1,67,19	1,30,40	1,33,47	1,27,24
Civil Administration . . . . .	"	3,32,71	2,91,73	3,34,64	3,84,69
Currency and Mint . . . . .	"	16,74,94	16,66,68	15,74,54	15,67,22
Civil Works and Miscellaneous Public Improve- ments . . . . .	"	77,90	70,00	67,82	73,64
Miscellaneous . . . . .	"	2,71,16	20,68,49	32,31,49	2,06,05
Contributions and Miscellaneous Adjustments between Central and Provincial Governments . . . . .	"	—	—	—	—
Extraordinary Items . . . . .	"	9,41,17	7,10	1,52,22	60,01
<b>TOTAL REVENUE</b> . . . . .		<b>3,61,18,54</b>	<b>3,06,53,06</b>	<b>3,36,19,14</b>	<b>2,79,41,53 } 19,00,00*</b>
<b>DEFICIT</b> . . . . .		<b>1,23,42,80</b>	<b>48,24,72</b>	<b>45,28,36</b>	<b>3,98,41,53 } 29,46,49</b>
<b>TOTAL</b> . . . . .		<b>4,84,61,34</b>	<b>3,54,77,78</b>	<b>3,81,47,50</b>	<b>3,27,88,02</b>

\* Effect of new proposals.

† Figures shown net; the expenditure shown in Statement B has been taken in reduction of the receipts shown in Statement A.

[In thousands of Rupees]

	For details, vide State- ment	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
<b>met from Revenue of the Central Government</b>					
<b>Expenditure—</b>					
Direct Demands on the Revenue . . . . .	B	9,66,94	9,65,46	10,64,27	11,13,61
Capital Outlay on Salt Works met from Revenue . . . . .	"	1,75	..	..	..
Irrigation . . . . .	"	16,05	26,99	20,26	13,66
Debt Service . . . . .	"	33,61,53	41,97,36	41,95,00	43,44,00
Civil Administration . . . . .	"	29,45,13	34,06,77	43,40,68	42,89,82
Currency and Mint . . . . .	"	1,51,48	1,42,74	1,91,30	1,79,90
Civil Works and Miscellaneous Public Improve- ments . . . . .	"	1,38,40	5,18,29	7,88,09	9,44,00
Miscellaneous . . . . .	"	17,46,56	9,46,08	32,05,35	23,97,18
Defence Services (a) . . . . .	"	3,60,23,03	2,43,77,17	2,38,11,18	1,88,70,87
Contributions and Miscellaneous Adjustments between Central and Provincial Governments. . . . .	"	9,73,96	1,70,78	1,70,81	1,70,80
Extraordinary Items . . . . .	"	21,36,51	7,20,14	3,60,56	4,64,18
<b>TOTAL EXPENDITURE MET FROM REVENUE . . . . .</b>		<b>4,84,61,34</b>	<b>3,54,77,78</b>	<b>3,81,47,50</b>	<b>3,27,88,02</b>
<b>SURPLUS . . . . .</b>		<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL . . . . .</b>		<b>4,84,61,34</b>	<b>3,54,77,78</b>	<b>3,81,47,50</b>	<b>3,27,88,02</b>

(a) Figures shown net ; the receipts shown in Statement A have been deducted from the expenditure shown in Statement B.

## II.—General Statement of the Capital Receipts

[In thousands of Rupees]

	For details, vide State- ment	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
RECEIPTS					
CAPITAL ACCOUNTS NOT MET FROM REVENUE—		..	..	..	..
TOTAL—CAPITAL ACCOUNT		..	..	..	..
Permanent Debt (net)	O & D	2,75,84,04	1,79,64,20	35,94,90	85,51,35
Floating Debt (net)	"	..	14,00,00	1,35,12,00	26,60,00
Unfunded Debt (net)	"	66,91,76	71,45,15	52,87,07	46,42,98
Depreciation and other Reserve Funds (net)	"	6,59,22	2,09,42	..	4,15,92
Appropriation for Reduction or Avoidance of Debt (net).	"	..	5,00,00	5,00,00	5,00,00
Other Deposit Transactions (net)	"	1,15,24,10	..	..	..
Loans and Advances by the Central Government (net).	"	16,82,11	..	..	..
TOTAL CAPITAL RECEIPTS		4,81,51,23	2,72,18,75	2,28,93,97	1,67,70,23
DEFICIT ON CAPITAL ACCOUNT		..	..	61,51,69	..
TOTAL		4,81,51,23	2,72,18,75	2,90,45,66	1,67,70,23

## III.—General Statement of the Receipts and

RECEIPTS					
Revenue Surplus (as shown in Part I).		..	..	..	..
Surplus on Capital Account (as shown in Part II).		4,05,10,79	1,35,51,55	..	80,91
Miscellaneous Deposits and Advances (net)	E	..	..	3,55,73	72,83,75
Remittances (net)	"	..	1,27,00	24,80	..
Transfer of Cash between England and India (net)	"	3,84,35	..	1,73,33	..
TOTAL RECEIPTS		4,08,95,14	1,36,78,55	5,53,86	73,64,66
OPENING BALANCE	E	2,66,27,72	4,75,28,47	5,29,52,85	4,28,26,66
TOTAL		6,75,22,86	6,12,07,02	5,83,06,71	5,01,91,32

## and Disbursements of the Central Government

[In thousands of Rupees]

	For details, vide State- ment	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
<b>CAPITAL ACCOUNTS NOT MET FROM REVENUE—</b>					
Railway Capital (as shown in Railway Budget) . . . . .	D	9,84,96	19,54,02	12,42,18	29,06,16
Capital Outlay on Vizagapatam Port (as shown in Railway Budget) . . . . .	"	11	...	6,80	15,09
Posts and Telegraphs . . . . .	"	2,17,18	6,22,56	5,03,98	3,97,34
Salt . . . . .	"	...	7,27	9,40	68,60
Forest . . . . .	"	...	37,68	26,13	44,76
Security Printing Presses . . . . .	"	...	17,00	1,40	22,11
Irrigation . . . . .	"	...	55,00	42,26	80,75
Industrial Development . . . . .	"	19,35	3,96,38	2,67,30	7,04,15
Civil Aviation . . . . .	"	...	1,38,99	1,11,24	3,82,65
Currency . . . . .	"	2,65	...	1,52,19,11	6,61,75
Mint . . . . .	"	...	96,50	75,22	1,53,15
Civil Works . . . . .	"	...	6,56,04	87,51	12,49,96
Agricultural Improvement and Research . . . . .	"	...	...	...	92,52
Initial Expenditure on New Capital at Delhi . . . . .	"	1,42,54	1,42,80	47,30	4,69,00
Broadcasting . . . . .	"	...	...	...	13,46
Payments of Commuted Value of Pensions . . . . .	"	—36,53	—10,96	—5,99	—25,30
Payments to Retrenched Personnel . . . . .	"	2,78	35,00	4,00	5,00
Defence Capital outlay . . . . .	"	35,09,12	1,57,27	2,00,32	...
Schemes of State Trading . . . . .	"	9,03,92	29,58	58,85	—32,64
Grants to Provincial Governments for Development . . . . .	"	...	25,00,00	25,00,00	45,00,00
<b>TOTAL CAPITAL ACCOUNT</b> . . . . .		57,46,08	78,39,13	2,04,67,01	1,17,09,01
Permanent Debt (net) . . . . .	O & D	...	...	...	...
Floating Debt (net) . . . . .	"	3,37,50	...	...	...
Unfunded Debt (net) . . . . .	"	...	...	...	...
Depreciation and other Reserve Funds (net) . . . . .	"	...	...	7,29,15	...
Appropriation for Reduction or Avoidance of Debt (net). . . . .	"	15,56,86	...	...	...
Other Deposit Transactions (net) . . . . .	"	...	42,88,66	65,74,90	15,86,25
Loans and Advances by the Central Government (net). . . . .	"	...	15,39,41	12,74,60	33,94,06
<b>TOTAL CAPITAL DISBURSEMENTS</b> . . . . .		76,40,44	1,36,67,20	2,90,45,66	1,66,89,32
<b>SURPLUS ON CAPITAL ACCOUNT</b> . . . . .		4,05,10,79	1,35,51,55	...	80,91
<b>TOTAL</b> . . . . .		4,81,51,23	2,72,18,75	2,90,45,66	1,67,70,23

## Disbursements of the Central Government

<b>DISBURSEMENTS</b>					
Revenue Deficit (as shown in Part I) . . . . .		1,23,42,80	48,24,72	45,28,36	29,46,49
Deficit on Capital Account (as shown in Part II) . . . . .		...	...	61,51,69	...
Miscellaneous Deposits and Advances (net) . . . . .	E	10,48,53	2,01,54	...	...
Remittances (net) . . . . .	"	11,78,68	...	...	44,55
Transfer of Cash between England and India (net) . . . . .	"	...	...	...	...
<b>TOTAL DISBURSEMENTS</b> . . . . .		1,45,70,01	51,26,26	1,06,80,05	29,91,04
<b>CLOSING BALANCE</b> . . . . .	E	5,29,52,85	5,60,80,76	4,28,26,66	4,72 00,28
<b>TOTAL</b> . . . . .		6,75,22,86	6,12,07,02	5,35,06,71	5,01,91,32

**A.—Statement of the Revenue of the Central Government**

[In thousands of Rupees]

HEADS OF REVENUE	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (—) as compared with Revised, 1946-47
					India	England	Total	
<b>Principal Heads of Revenue—</b>								
I.—Customs . . .	73,61,32	64,48,00	87,50,00	+ 23,02,00	93,00,00	...	93,00,00	+ 5,50,00
II.—Central Excise Duties . . .	46,36,41	44,32,00	42,78,50	—1,53,50	40,92,50	...	40,92,50	—1,86,00
III.—Corporation Tax.	84,05,81	68,94,00	69,53,00	+ 59,00	60,89,00	...	60,89,00	—8,64,00
IV.—Taxes on Income other than Cor- poration Tax . .	65,73,90	47,92,00	57,60,00	+ 9,68,00	62,06,79	13,21	62,20,00	+ 4,60,00
V.—Salt . . .	10,20,28	9,30,00	9,10,00	—20,00	1,00,00	...	1,00,00	—8,10,00
VI.—Opium . . .	98,88	1,18,41	1,50,02	+ 31,61	1,00,07	40,00	1,40,07	—9,95
VII.—Land Revenue .	27,96	31,47	31,66	+ 19	33,17	...	33,17	+ 1,51
VIII.—Provincial Excise	88,57	85,94	1,04,50	+ 18,56	1,04,38	...	1,04,58	+ 8
IX.—Stamps . . .	83,94	79,27	1,02,35	+ 23,08	1,04,36	...	1,04,36	+ 2,01
X.—Forest . . .	10,74	19,64	26,84	+ 7,20	46,62	...	46,62	+ 19,78
XI.—Registration . .	1,74	1,78	2,58	+ 80	2,58	...	2,58	..
XII.—Receipts under Motor Vehicles Acts.	6,40	7,79	7,83	—56	7,48	...	7,48	+ 25
XIII.—Other Taxes and Duties . . .	7,61	7,40	10,92	+ 3,52	11,04	...	11,04	+ 12
<b>TOTAL .</b>	<b>2,82,23,56</b>	<b>2,38,47,70</b>	<b>2,70,87,60</b>	<b>+ 32,39,90</b>	<b>2,61,98,19</b>	<b>53,21</b>	<b>2,62,51,40</b>	<b>—8,36,20</b>
<b>Irrigation—</b>								
XVII.—Works for which Capital Accounts are kept—Gross Receipts . . .	5,22	6,08	5,05	—1,03	5,30	...	5,30	+ 25
Deduct—Working Expenses	5,65	4,50	7,97	—3,47	5,92	...	5,92	+ 2,05
<b>Net Receipts .</b>	<b>—43</b>	<b>1,58</b>	<b>—2,92</b>	<b>—4,50</b>	<b>—62</b>	<b>...</b>	<b>—62</b>	<b>+ 2,30</b>
XVIII.—Works for which no Capital Ac- counts are kept .	21	26	1,64	+ 1,38	26	...	26	—1,38
<b>TOTAL .</b>	<b>—22</b>	<b>1,84</b>	<b>—1,28</b>	<b>—3,12</b>	<b>—36</b>	<b>...</b>	<b>—36</b>	<b>+ 92</b>
<b>Posts and Telegraphs—</b>								
XIX.—Posts and Tele- graphs—								
Gross Receipts . .	32,47,30	30,58,00	31,15,22	+ 57,22	30,19,63	...	30,19,63	—95,69
Deduct—Working Expenses	21,11,24	20,98,00	26,20,05	—4,22,05	24,69,43	23,74	24,93,17	+ 26,88
<b>Net Receipts .</b>	<b>12,36,06</b>	<b>9,60,00</b>	<b>5,95,17</b>	<b>—3,64,83</b>	<b>5,50,20</b>	<b>—23,74</b>	<b>5,26,46</b>	<b>—68,71</b>
<b>Debt Services—</b>								
XX.—Interest . . .	1,67,19	1,30,40	1,23,47	+ 3,07	56,60	70,64	1,27,24	—6,23
<b>Carried over .</b>	<b>2,97,26,59</b>	<b>2,49,39,94</b>	<b>2,78,14,96</b>	<b>+ 28,75,02</b>	<b>2,68,04,63</b>	<b>1,00,11</b>	<b>2,69,04,74</b>	<b>—9,10,22</b>

**A.—Statement of the Revenue of the Central Government—contd.**

(In thousand of Rupees)

HEADS OF REVENUE	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (—) as compared with Revised, 1946-47
					India	England	Total	
Brought forward	2,97,26,59	2,49,39,94	2,78,14,96	+ 28,75,02	2,68,04,63	1,00,11	2,69,04,74	—9,10,22
<b>Civil Administration—</b>								
XXI.—Administration of Justice	6,81	9,02	8,31	—71	10,06	..	10,06	+1,75
XXII.—Jails and Convict Settlements	88	83	85	+ 2	85	..	85	...
XXIII.—Police	3,86	3,48	3,89	+ 41	1,30	..	1,30	—2,59
XXIV.—Ports and Pilotage	31,90	39,76	33,44	—6,32	32,23	..	32,23	—1,21
XXV.—Lighthouses and Lightships	13,10	13,82	11,33	—2,49	10,63	..	10,63	—70
XXVI.—Education	4,48	4,26	3,80	—46	3,79	..	3,79	—1
XXVII.—Medical	3,68	3,18	3,63	+ 45	3,40	..	3,40	—23
XXVIII.—Public Health	14,03	24,49	19,75	—4,74	23,55	..	23,55	+ 3,80
XXIX.—Agriculture	6,41	4,54	7,67	+ 3,13	8,18	..	8,18	+ 51
XXX.—Veterinary	13,69	14,16	14,91	+ 75	15,24	..	15,24	+ 33
XXXI.—Co-operation	1	1	1	..	1	..	1	..
XXXII.—Industries	1,56	1,04	25,38	+ 24,34	97,09	..	97,09	+ 71,71
XXXIII.—Aviation	10,86	7,27	20,07	+ 12,80	16,50	4	16,54	—3,53
XXXIV.—Broadcasting	34,95	37,00	28,01	—8,99	30,50	..	30,50	+ 2,49
XXXV.—Department of Industries and Supplies		58,00	71,53	+ 13,53	70,00	..	70,00	—1,53
XXXVI.—Miscellaneous Departments	1,86,46	70,87	82,06	+ 11,19	61,31	1	61,32	—20,74
<b>TOTAL</b>	<b>3,32,71</b>	<b>2,91,73</b>	<b>3,34,64</b>	<b>+ 42,91</b>	<b>3,34,64</b>	<b>5</b>	<b>3,34,69</b>	<b>+ 50,05</b>
<b>Currency and Mint—</b>								
XXXVII.—Currency	15,18,63	15,14,34	14,17,52	—96,82	14,16,09	..	14,16,09	—1,43
XXXVIII.—Mint	1,56,31	1,52,34	1,57,02	+ 4,68	1,51,13	..	1,51,13	—5,89
<b>TOTAL</b>	<b>16,74,94</b>	<b>16,66,68</b>	<b>15,74,54</b>	<b>—92,14</b>	<b>15,67,22</b>	<b>..</b>	<b>15,67,22</b>	<b>—7,32</b>
<b>Civil Works, etc.—</b>								
XXXIX.—Civil Works	77,90	70,00	67,82	—2,18	73,64	..	73,64	+ 5,82
<b>Carried over</b>	<b>3,18,12,14</b>	<b>2,99,68,35</b>	<b>2,97,91,96</b>	<b>+ 28,23,61</b>	<b>2,88,30,13</b>	<b>1,00,16</b>	<b>2,89,30,29</b>	<b>—8,81,67</b>

**A.—Statement of the Revenue of the Central Government—concl'd.**

[In thousands of Rupees]

HEADS OF REVENUE	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (—) as compared with Revised, 1946-47
					India	England	Total	
Brought forward	3,18,12,14	2,69,68,35	2,97,91,96	+28,23,61	2,88,30,13	1,00,16	2,89,30,29	—8,61,67
<b>Miscellaneous—</b>								
XLII.—Receipts from Indian States	59,95	62,09	62,34	+25	62,13	.	62,13	—21
XLIV.—Receipts in aid of Superannuation.	19,56	20,23	20,63	+40	16,65	43	17,08	—3,55
XLV.—Stationery and Printing	70,06	56,26	74,23	+18,02	54,96	12	55,08	—19,20
XLVI.—Miscellaneous	1,21,59	29,29,91	30,74,24	+1,44,33	65,49	6,27	71,76	—30,02,48
<b>TOTAL</b>	<b>2,71,16</b>	<b>30,68,49</b>	<b>32,31,49</b>	<b>+1,63,00</b>	<b>1,99,23</b>	<b>6,82</b>	<b>2,06,05</b>	<b>—30,25,44</b>
<b>Defence Services—</b>								
XLVII.—Defence Re- ceipts—Effective	11,45,79	70,00	23,58,53	+27,88,53	15,58,88	3,21	15,62,09	—12,94,44
XLVIII.—Defence Re- ceipts—Non-Effective	5,68	3,98	4,13	+14	2,32	1,38	3,70	—42
<b>TOTAL</b>	<b>11,52,47</b>	<b>73,98</b>	<b>23,60,65</b>	<b>+27,86,67</b>	<b>15,61,20</b>	<b>4,59</b>	<b>15,65,79</b>	<b>—12,94,86</b>
<b>Contributions and Miscella- neous Adjustments be- tween Central and Pro- vincial Governments—</b>								
L.—Miscellaneous Ad- justments between Central and Provin- cial Governments	..	..			.	..	..	..
<b>Extraordinary Items—</b>								
L.I.—Extraordinary Re- ceipts	33,43	6	35,34	+35,28	55,00		55,00	—30,34
L.II.—Receipts connected with the War, 1939.	3,89,84							
L.II-B—Civil Defence	17,90	7,04	65,83	+59,84	5,01	.	5,01	—61,87
<b>TOTAL</b>	<b>3,41,17</b>	<b>7,10</b>	<b>1,52,23</b>	<b>+1,45,12</b>	<b>60,01</b>	<b>..</b>	<b>60,01</b>	<b>—92,21</b>
<b>Railway Revenues as per Railway Budget</b>	<b>66,42,00</b>	<b>40,69,47</b>	<b>36,71,30</b>	<b>—3,98,27</b>	<b>44,96,62</b>	<b>—38,65</b>	<b>44,58,97</b>	<b>+7,88,77</b>
<b>TOTAL REVENUE</b>	<b>4,08,18,94</b>	<b>3,41,37,30</b>	<b>3,97,07,58</b>	<b>+55,20,13</b>	<b>3,51,49,19</b>	<b>72,02</b>	<b>3,52,22,11</b>	<b>—44,85,41</b>



## B. - Statement of the Expenditure met from Revenue of the Central Government

[In thousands of Rupees]

HEADS OF EXPENDITURE	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Increase (+) Decrease (-) as compared with Budget 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (-) as compared with Revised 1946-47
					India	England	Total	
<b>Direct Demands on the Revenue—</b>								
1.—Customs . . . . .	1,25,66	1,21,87	1,44,97	+ 23,10	1,33,17	30	1,33,47	-11,50
2.—Central Excise Duties . . . . .	3,12,20	3,24,15	3,49,22	+ 25,07	3,33,03	..	3,33,03	-16,19
3.—Corporation Tax . . . . .	60,44	61,57	70,98	+ 9,41	52,80	..	52,80	-18,18
4.—Taxes on Income other than Corporation Tax . . . . .	67,94	69,19	81,59	+ 12,40	1,19,00	1,51	1,20,51	+ 38,92
5.—Salt . . . . .	1,36,30	1,49,62	1,77,80	+ 28,18	2,02,43	42	2,02,85	+ 25,05
6.—Opium . . . . .	1,50,78	1,10,04	98,47	-11,57	88,05	10	88,15	-10,32
7.—Land Revenue . . . . .	10,13	9,43	11,48	+ 2,05	10,43	4	10,47	-1,01
8.—Provincial Excise . . . . .	5,85	6,52	9,57	+ 3,05	8,75	..	8,75	-82
9.—Stamps . . . . .	63,39	62,00	66,32	+ 4,32	73,48	2,33	75,81	+ 9,49
10.—Forest . . . . .	23,98	44,80	47,04	+ 2,24	72,09	8,87	80,96	+ 33,92
11.—Registration . . . . .	21	19	22	+ 3	20	..	20	-2
12.—Charges on account of Motor Vehicles Acts . . . . .	4,90	5,98	6,50	+ 52	6,50	..	6,50	..
13.—Other Taxes and Duties . . . . .	7	10	11	+ 1	11	..	11	..
<b>TOTAL . . . . .</b>	<b>9,66,94</b>	<b>9,65,46</b>	<b>10,64,27</b>	<b>+ 98,81</b>	<b>11,00,04</b>	<b>13,57</b>	<b>11,13,61</b>	<b>+ 49,34</b>
<b>Capital Outlay on Salt Works met from Revenue—</b>								
6A.—Capital Outlay on Salt Works . . . . .	1,75	..	..	..	..	..	..	..
<b>Revenue Account of Irrigation Works—</b>								
17.—Interest on Works for which Capital Accounts are kept . . . . .	5,99	5,97	5,80	-17	5,68	..	5,68	-12
18.—Other Revenue Expenditure . . . . .	7,50	20,07	12,87	-7,20	5,39	50	5,89	-6,98
<b>TOTAL . . . . .</b>	<b>13,49</b>	<b>26,04</b>	<b>18,67</b>	<b>-7,37</b>	<b>11,07</b>	<b>50</b>	<b>11,57</b>	<b>-7,10</b>
<b>Capital Account of Irrigation, etc., Works met from Revenue—</b>								
19.—Construction of Irrigation Works financed from Ordinary Revenue . . . . .	2,56	95	1,59	+ 64	2,09	..	2,09	+ 50
<b>Posts and Telegraphs Revenue Account—</b>								
20.—Posts and Telegraphs— Interest on Debt . . . . .	1,05,30	1,27,49	1,17,52	-9,97	1,04,82	..	1,04,82	-12,70
<b>Posts and Telegraphs Capital Account met from Revenue—</b>								
21.—Capital Outlay on Posts and Telegraphs . . . . .	63	..	..	..	..	..	..	..
<b>Carried over . . . . .</b>	<b>10,90,67</b>	<b>11,19,94</b>	<b>12,02,05</b>	<b>+ 82,11</b>	<b>12,18,02</b>	<b>14,07</b>	<b>12,32,09</b>	<b>+ 30,04</b>

## B.—Statement of the Expenditure met from Revenue of the Central Government—*contd.*

[In thousands of Rupees]

HEADS OF EXPENDITURE	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (—) as compared with Revised 1946-47
					India	England	Total	
Brought forward .	10,90,67	11,19,94	12,02,05	+82,11	12,18,02	14,07	12,32,09	+30,04
<b>Debt Services—</b>								
22.—Interest on Debt and other Obligations.	61,39,96	67,84,70	66,93,49	—91,21	66,57,33	2,00,05	68,57,38	+1,63,89
<i>Deduct—Interest transferred to—</i>								
Railways . . . . .	27,10,57	27,23,55	26,57,24	+66,31	26,57,80	..	26,57,80	—56
Irrigation . . . . .	5,98	5,97	5,80	+17	5,68	..	5,68	+12
Posts and Telegraphs . . . .	1,12,50	1,27,50	1,18,05	+9,45	1,04,83	..	1,04,83	+13,23
Other Commercial Departments .	8,97	8,36	8,81	—45	9,64	..	9,64	—83
Provincial Governments . . .	2,26,43	2,09,83	1,96,44	+13,39	2,24,08	..	2,24,08	—27,6
Commuted Value of Pensions . .	13,98	12,13	12,15	—2	11,35	..	11,35	+8
Total transfers .	30,78,43	30,87,34	29,98,49	+88,85	30,13,38	..	30,13,38	—14,8
Net . . . . .	30,61,53	36,97,36	36,95,00	—2,36	36,43,95	2,00,05	38,44,00	+1,49,00
23.—Appropriation for Reduction or Avoidance of Debt . . . . .	3,00,00	5,00,00	5,00,00	...	5,00,00	...	5,00,00	...
<b>TOTAL</b> .	33,61,53	41,97,36	41,95,00	—2,36	41,43,95	2,00,05	43,44,00	+1,49,00
<b>Civil Administration—</b>								
25.—General Administration . .	5,35,89	5,00,40	6,32,69	+1,22,29	5,64,93	49,38	6,14,31	—8,3
26.—Audit . . . . .	1,48,55	1,54,50	1,75,98	+21,48	1,93,25	2,85	1,96,10	+20,1
27.—Administration of Justice .	21,09	17,44	22,55	+5,11	16,89	65	17,54	—5,01
28.—Jails and Convict Settlements .	17,98	9,06	9,64	+58	8,28	14	8,42	—1,2
29.—Police . . . . .	3,16,15	1,25,20	99,40	—25,80	1,06,18	27	1,06,45	+7,0
30.—Ports and Pilotage . . . .	46,08	57,04	69,47	+12,43	52,79	1,51	54,30	—15,17
31.—Lighthouses and Lightships .	12,71	12,82	11,33	—2,49	10,63	..	10,63	—70
32.—Ecclesiastical . . . . .	8,18	7,45	7,82	+37	2,15	5,11	7,26	—56
33.—Payments to Crown Representative . . . . .	1,90,04	1,90,31	2,43,06	+52,75	2,53,85	8,72	2,62,57	+19,51
34.—Tribal Areas . . . . .	3,65,27	3,61,54	5,37,62	+1,76,08	5,06,62	1,14	5,07,76	—29,8
35.—External Affairs . . . . .	1,41,02	1,58,77	4,52,91	+2,94,14	1,59,90	17,06	1,76,96	—2,75,9
36.—Scientific Departments . .	1,25,84	2,21,98	2,04,67	—17,31	3,11,57	12,97	3,24,54	+1,19,8
37.—Education . . . . .	50,62	98,73	98,80	—4,93	1,67,82	4,28	1,72,10	+73,3
38.—Medical . . . . .	41,95	80,13	60,60	—19,53	1,60,65	2,80	1,63,45	+1,02,8
39.—Public Health . . . . .	32,64	74,13	55,50	—18,63	61,41	70	62,11	+6,61
40.—Agriculture . . . . .	2,42,11	1,87,67	3,19,71	+1,32,04	2,28,42	2,21	2,30,63	—89,0
41.—Veterinary . . . . .	20,54	34,53	23,74	—10,79	63,45	2,03	65,48	+41,74
42.—Co-operation . . . . .	86	3,36	1,46	—1,90	2,06	...	2,06	+60
43.—Industries . . . . .	1,26,55	1,13,29	1,69,75	+56,46	1,80,54	7	1,80,61	+10,8
44.—Aviation . . . . .	39,64	1,25,65	1,07,61	—18,04	2,18,20	3,61	2,21,81	+1,14,20
45.—Broadcasting . . . . .	77,74	98,66	1,00,43	+1,77	1,01,00	68	1,01,68	+1,2
46.—Department of Industries and Supplies . . . . .	..	2,94,92	3,81,42	+86,50	3,32,17	13,30	3,45,47	—35,9
47.—Miscellaneous Departments .	3,80,68	4,78,19	5,09,52	+31,33	4,55,68	1,90	4,57,58	—1,11,9
<b>TOTAL</b> .	29,45,13	34,06,77	43,40,68	+9,33,91	41,58,44	1,31,38	42,89,82	—50,8
Carried over .	73,97,33	87,24,07	97,37,73	+10,13,66	95,90,41	3,45,50	99,35,91	+1,28,1

**B.—Statement of the Expenditure met from Revenue of the Central Government—concl'd.**

[In thousands of Rupees]

HEADS OF EXPENDITURE	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (—) as compared, with Revised 1946-47
					India	England	Total	
Brought forward	73,97,33	87,24,07	97,87,73	+10,13,66	95,20,41	3,45,50	98,65,91	+1,28,18
Civil Administration— Capital Account— 44A.—Capital outlay on Civil Aviation	..	..	..	..	..	..	..	..
45A.—Capital outlay on Broadcast- ing	..	..	..	..	..	..	..	..
TOTAL	..	..	..	..	..	..	..	..
Currency and Mint— 48.—Currency	40,17	41,40	79,28	+37,88	45,65	28,12	73,77	—5,51
49.—Mint	1,11,31	1,07,34	1,12,02	+4,68	1,03,82	2,31	1,06,13	—5,69
TOTAL	1,51,48	1,48,74	1,91,30	+42,56	1,49,47	30,43	1,79,90	—11,40
Civil Works, etc.— 50.—Civil Works	1,38,40	5,18,29	7,88,09	+2,69,80	9,41,61	2,39	9,44,00	+1,55,91
Miscellaneous— 54.—Famine	..	..	..	..	..	..	..	..
55.—Superannuation Allowances and Pensions	2,85,33	2,82,13	2,85,79	+3,66	1,59,91	1,14,03	2,73,94	—11,85
56.—Stationery and Printing	2,70,61	1,04,06	1,09,37	+5,31	78,52	6,48	85,00	—24,37
57.—Miscellaneous	11,79,65	5,59,89	28,10,19	+22,50,30	20,22,02	6,22	20,28,24	—7,71,95
TOTAL	17,35,59	9,46,08	32,05,35	+22,59,27	22,70,45	1,26,73	23,97,18	—8,08,17
Miscellaneous Capital Outlay met from Revenue— 55-A.—Commutation of Pensions financed from Ordinary Revenues	10,97	..	..	..	..	..	..	..
Defence Services— 58.—Defence Services— Effective	3,61,28,67	2,33,54,46	2,54,54,45	+20,99,99	1,74,52,43	17,77,24	1,92,29,67	—62,24,78
59.—Defence Services— Non-Effective	10,46,83	10,96,69	12,17,38	+1,20,69	8,57,60	3,49,39	12,06,99	—10,89
TOTAL	3,71,75,50	2,44,51,15	2,66,71,83	+22,20,68	1,83,10,03	21,26,63	2,04,36,66	—62,35,17
Contributions and Miscellaneous Adjust- ments between Central and Provin- cial Governments— 61.—Grants-in-aid to Provincial Governments	9,70,00	1,70,00	1,70,00	..	1,70,00	..	1,70,00	..
62.—Miscellaneous Adjustments between Central and Provincial Governments	3,96	78	81	+3	80	..	80	—1
TOTAL	9,73,96	1,70,78	1,70,81	+3	1,70,80	..	1,70,80	—1
Extraordinary Items— 63.—Extraordinary Charges	71	75	1,63	+88	55	..	55	—1,08
63A.—Expenditure connected with Post War Planning and Develop- ment	48,16	7,18,13	3,28,22	—3,89,91	4,36,38	25,75	4,62,13	+1,33 9
64.—Expenditure connected with the War, 1939	19,35,87	..	..	..	..	..	..	..
64B.—Civil Defence	1,51,77	1,26	30,71	+29,45	1,50	..	1,50	—29,21
TOTAL	21,36,51	7,20,14	3,60,56	—3,59,56	4,36,43	25,75	4,64,18	+1,03,62
Railway Expenditure as per Railway Budget	34,42,00	33,32,86	31,10,21	—2,22,65	37,90,15	9,32	37,99,97	+5,99,76
TOTAL EXPENDITURE MET FROM REVENUE	5,31,61,74	3,90,12,11	4,42,35,88	+52,23,77	3,55,01,35	26,67,25	3,81,68,60	—60,67,28

**C.—Statement of the Capital Receipts of the Central Government**

[In thousands of Rupees]

RECEIPTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
<b>CAPITAL ACCOUNT NOT MET FROM REVENUE</b>	..	..	..	..
<b>Public Debt—</b>				
<b>A.—Debt raised in India—</b>				
<b>I.—Permanent Debt—</b>				
4½ per cent. Loan, 1958-68 . . . . .	67	2,50,00,00	3,75,09,05	1,50,00,00
4 Do. 1948-53 . . . . .	..			
3½ Do. 1954-59 . . . . .	18			
3 Do. 1963-65 . . . . .	25,00,00			
3 Do. First Development Loan, 1970-75	1,15,05,84			
2½ Do. Bonds, 1950 . . . . .	35,09,47			
3 Do. 2nd Victory Loan, 1959-61 . . . . .	1,08,02,74			
3 Do. Conversion Loan, 1946 . . . . .	..			
3 Do. Loan, 1896-97 . . . . .	43			
2½ Do. Loan, 1976 . . . . .	..			
2½ Do. Loan, 1948-52 . . . . .	25,00,00			
2½ Do. Loan, 1960 . . . . .	25,63,07			
2½ Do. Loan, 1961 . . . . .	..			
2½ Do. Loan, 1954 . . . . .	..			
Five year Interest-free Prize Bonds, 1949 . . . . .	1,53,74			
Three year Interest-free Defence Bonds . . . . .	6,98			
<b>TOTAL</b> . . . . .	3,35,43,12	2,50,00,00	3,75,09,05	1,50,00,00
<b>II.—Floating Debt—</b>				
Treasury Bills . . . . .	2,78,89,75	3,00,00,00	2,73,24,00	3,00,00,00
Securities issued to the International Monetary Fund and International Bank for Reconstruction and Development . . . . .	..	..	1,39,25,00	6,60,00
Other Floating Loans . . . . .	..	..	..	..
<b>TOTAL</b> . . . . .	2,78,89,75	3,00,00,00	4,12,49,00	3,06,60,00
<b>B.—Debt raised in England—</b>				
<b>Permanent Debt</b> . . . . .	..	..	..	..
<b>TOTAL</b> . . . . .	..	..	..	..
<b>Unfunded Debt—</b>				
Deposits of Service Funds . . . . .	23,47	23,21	23,16	22,46
Post Office Savings Bank Deposits . . . . .	76,12,45	80,00,00	91,50,00	95,50,00
Defence Savings Bank Deposits . . . . .	1,98,49	1,78,00	50,25	..
Post Office Cash Certificates . . . . .	6,66,55	6,50,00	5,20,00	5,00,00
Defence Savings Certificates . . . . .	..	..	..	..
National Savings Certificates . . . . .	23,20,76	23,15,00	22,00,00	24,00,00
State Provident Funds . . . . .	13,26,70	11,43,55	12,79,45	11,81,03
Other Accounts . . . . .	1,65,64	1,50,20	1,47,67	1,47,58
<b>TOTAL</b> . . . . .	1,23,14,06	1,24,59,96	1,33,70,53	1,38,01,07
<b>Carried over</b> . . . . .	7,38,46,93	6,71,59,96	9,21,28,58	5,94,61,07

C.—Statement of the Capital Receipts of the Central Government—*contd.*

[In thousands of Rupee]

RECEIPTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
Brought forward . . .	7,38,46,93	6,74,59,96	9,21,28,58	5,94,61,07
<b>Deposits and Advances—</b>				
<b>Depreciation and other Reserve Funds—</b>				
<b>(a) Interest-bearing—</b>				
Railway Depreciation and Reserve Funds as per Railway Budget . . . . .	23,45,51	15,09,87	13,26,54	19,49,37
Railway Betterment Fund as per Railway Budget.	...	15,25,50	15,22,41	5,44,67
P. & T. Renewals Reserve Fund . . . . .	97,24	97,45	97,45	97,61
Other Reserve Funds . . . . .	9,24	10,70	6,82	9,35
<b>(b) Non-interest-bearing—</b>				
Defence Reserve Funds . . . . .	...	...	...	...
Other Reserve Funds . . . . .	1,35	2,79	1,53	1,78
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds . . . . .	95,04	...	...	...
Other Appropriations . . . . .	2,04,96	5,00,00	5,00,00	5,00,00
<b>Other Deposits and Advances—</b>				
<b>(a) Interest-bearing—</b>				
Optional Deposits of Excess Profits Tax under the Indian Finance Act, 1942 . . . . .	1,12,08	25,00	6,00	...
Compulsory Deposits of Excess Profits Tax under Ordinance No. XVI of 1943 . . . . .	19,75,70	22,00,00	21,50,00	12,50,00
Anticipatory Deposits made after provisional assessment of Excess Profits Tax . . . . .	11,69,93	17,50,00	17,50,00	3,00,00
Deposits towards payment of Excess Profits Tax .	8,42,46	4,50,00	1,00,00	50,00
Deposits towards payment of Income Tax . . .	2,26,60	50,00	60,00	10,00
Advance payment of Tax under section 18A of the Income Tax Act . . . . .	58,41,21	55,00,00	55,00,00	50,00,00
Village Collective Savings Accounts . . . . .	3,91	2	...	...
Carried over . . .	1,29,25,23	1,36,21,83	1,30,20,75	97,12,78
Carried over . . .	7,38,46,93	6,74,59,96	9,21,28,58	5,94,61,07

**C.—Statement of the Capital Receipts of the Central Government—concl'd.**

[In thousands of Rupees]

RECEIPTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
Brought forward . . . . .	7,38,46,93	6,74,59,96	9,21,28,58	5,94,61,07
(b) <i>Non-interest-bearing</i> —				
Brought forward . . . . .	1,29,25,23	1,36,21,33	1,30,20,75	97,12,78
Silver Redemption Reserve . . . . .	89,89	20,00	1,97,56	20,00
Central Road Fund . . . . .	1,49,02	1,42,00	1,42,00	3,12,00
Civil Aviation Fund . . . . .	3,00	3,60	3,00	3,00
Fund for Development of Civil Aviation . . . . .	..	..	..	..
Fund for Economic Development and Improvement of Rural Areas . . . . .	..	..	..	..
War Risks (Goods) Insurance Fund . . . . .	1,14,54	7,15	41,94	..
War Risks (Factories) Insurance Fund . . . . .	1,03,95	18	5,17	..
Fund for Special Frontier Expenditure including Development . . . . .	3	3	..	..
Fund for Development of Broadcasting . . . . .	..	..	..	..
Fund for the Benefit of Cotton-growers . . . . .	4,14,32	..	2,72,41	..
Cotton Textiles Fund . . . . .	84,80	75,00	85,00	80,00
Sugar Excise Fund . . . . .	4	..	..	..
Sugar (Temporary) Excise Fund . . . . .	17,81	..	1,90,00	50,00
Fund for Relief of Ground-nut Cultivators . . . . .	..	..	..	..
Coal Mines Labour Welfare Fund . . . . .	57,63	50,00	55,00	55,00
Mica Mines Labour Welfare Fund . . . . .	..	..	2,75	5,00
Coal Production Fund . . . . .	2,63,41	3,20,00	4,00,00	2,50,00
Fund for Development of Pastures in Baluchistan Fund for United Nations Relief and Rehabilitation Administration . . . . .	..	..	..	1,50
Deposits on account of undisbursed pay of Govern- ment servants fallen into enemy hands . . . . .	8	..	..	..
P. O. Certificate Bonus Fund . . . . .	75,43	1,32,19	1,97,55	2,31,50
Deposits of Local Funds . . . . .	3,12,71	2,53,22	3,28,42	3,29,78
Civil Deposits . . . . .	1,46,16,08	1,64,81,49	78,59,39	77,21,33
Other Deposits . . . . .	49,02,95	44,00,52	58,50,40	40,88,35
Account of payment in respect of provisional assessment of Excess Profits Tax . . . . .	67,88,68	60,00,00	60,00,00	11,00,00
Deposit account of refundable Excess Profits Tax . . . . .	8,94,87	7,75,00	8,00,00	4,50,00
Deposit account of refundable Central Income- tax Surchage . . . . .	44,88	30,00	10,00	5,00
Deposit account of interest on Excess Profits Tax Deposits . . . . .	83,64	47,00	1,00,00	75,00
Deferred pay of Indian Troops . . . . .	5,67,67	2,40,00	2,80,00	1,40,00
Post War Reconstruction Fund . . . . .	4,04,21	..	..	..
Other Accounts . . . . .	14,87,53	4,98,05	8,88,15	1,18,83
Value of One-rupee Notes issued . . . . .	20,00,00	5,00,00	5,00,00	5,00,00
Purchases and Sales of Silver (net) . . . . .	5,23,93	6,15,00	4,75	—1,60
Sale of lease-lend Silver (net) . . . . .	4,64,39	..	..	..
Cash Balance Investment Account (net) . . . . .	..	28,00,00	..	35,00,00
Profit from circulation of nickel, bronze and copper coins (net) . . . . .	2,76,14	3,24,09	2,49,58	4,39,56
Discount Sinking Fund . . . . .	60,90	1,23,47	1,24,65	1,30,87
Bonus on Loans . . . . .	7,87	8,11	8,11	..
Miscellaneous . . . . .	18,57,92	..	..	..
<b>TOTAL</b> . . . . .	<b>5,03,80,29</b>	<b>4,76,67,53</b>	<b>3,75,36,58</b>	<b>2,93,17,90</b>
Loans and Advances by the Central Govern- ment—				
Advances to Provincial Governments . . . . .	14,45,72	5,57,95	6,68,43	2,84,18
Other Loans and Advances . . . . .	7,48,38	3,12,40	1,15,06	93,46
<b>TOTAL CAPITAL RECEIPTS</b> . . . . .	<b>12,64,21,32</b>	<b>11,59,97,84</b>	<b>13,04,48,65</b>	<b>8,91,56,61</b>

**D.—Statement of the Capital Disbursements of the Central Government**

[In thousands of Rupees]

DISBURSEMENTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
<b>CAPITAL ACCOUNT NOT MET FROM REVENUE—</b>				
Railway Capital (as shown in Railway Budget) .	9,84,96	19,54,02	13,42,18	29,06,16
Capital outlay on Vizagapatam Port (as shown in Railway Budget) .	11	...	6,80	15,09
Posts and Telegraphs . . . . .	2,17,18	6,22,56	5,03,98	3,97,84
Salt . . . . .	...	7,27	9,40	68,60
Forest . . . . .	...	37,68	26,13	44,76
Security Printing Press . . . . .	...	17,00	1,40	22,11
Irrigation . . . . .	...	55,00	42,26	80,75
Industrial Development . . . . .	19,35	3,98,38	2,67,30	7,04,15
Civil Aviation . . . . .	...	1,38,99	1,11,24	3,82,65
Currency . . . . .	2,65	...	1,52,19,11	6,61,75
Mint . . . . .	...	98,50	75,22	1,53,15
Civil Works . . . . .	...	6,56,04	57,51	12,49,96
Agricultural Improvement and Research . .	...	...	...	92,52
Initial Expenditure on New Capital at Delhi .	1,42,54	1,42,80	47,30	4,69,00
Broadcasting . . . . .	...	...	...	13,46
Payments of Commuted Value of Pensions . .	—36,53	—10,96	—5,99	—25,30
Payments to Retrenched Personnel . . . .	2,78	35,00	4,00	5,00
Defence Capital Outlay . . . . .	35,09,12	1,57,27	2,00,32	...
Schemes of State Trading . . . . .	9,03,92	29,58	58,85	—32,64
Grants to Provincial Governments for Development . . . . .	...	35,00,00	25,00,00	45,00,00
<b>TOTAL</b> .	<b>57,46,08</b>	<b>78,39,13</b>	<b>2,04,67,01</b>	<b>1,17,09,01</b>
<b>Public Debt—</b>				
<b>A.—Debt raised in India—</b>				
<b>I.—Permanent Debt—</b>				
6½ per cent. Treasury Bonds, 1935 . . .	19	66,50,77	3,34,48,80	60,20,83
6 per cent. Bonds . . . . .	48			
5½ per cent. War Bonds . . . . .	23			
5 per cent. Income-tax Free Loan, 1945-55 .	54,83,10			
5 per cent. Loans . . . . .	1,70			
4 per cent. Bonds, 1943 . . . . .	27			
3½ per cent. Loans . . . . .	19			
3 per cent. Bonds, 1941 . . . . .	3			
Other 3 per cent. Loans . . . . .	1			
Three year Interest-free Defence Bonds .	72,75			
<b>TOTAL</b> .	<b>55,59,04</b>	<b>66,50,77</b>	<b>3,34,48,80</b>	<b>60,20,83</b>
<b>II.—Floating Debt—</b>				
Treasury Bills . . . . .	2,83,27,25	2,86,00,00	2,77,27,00	2,80,00,00
Securities issued to International Monetary Fund and International Bank for Reconstruction and Development .	...	...	...	...
Other Floating Loans . . . . .	...	...	...	...
<b>TOTAL</b> .	<b>2,83,27,25</b>	<b>2,86,00,00</b>	<b>2,77,27,00</b>	<b>2,80,00,00</b>
<b>B.—Debt raised in England—</b>				
<b>Permanent Debt—</b>				
India 5 per cent. Stock, 1932 . . . . .	36,14	28,00	1,08,32	58,16
India 5 per cent. Stock, 1942-47 . . . .				
India 4½ do. 1950-55 . . . . .				
India 4½ do. 1958-68 . . . . .				
India 4 do. 1948-53 . . . . .				
India 3½ do. 1954-59 . . . . .				
India 3½ do. 1931 . . . . .				
India 3 do. 1949-52 . . . . .				
India 3 do. 1948 . . . . .				
India 2½ per cent. Stock . . . . .				
State Railway Annuities . . . . .	3,44,85	3,57,03	3,57,03	3,69,66
Railway Debenture Stocks . . . . .	9,05	...	...	...
<b>TOTAL</b> .	<b>3,90,04</b>	<b>3,85,03</b>	<b>4,65,35</b>	<b>4,27,82</b>
<b>Carried over</b> .	<b>4,00,22,41</b>	<b>4,34,74,93</b>	<b>8,21,18,16</b>	<b>4,61,57,66</b>

**D.—Statement of the Capital Disbursements of the Central Government—*contd.***

[In thousands of Rupees]

DISBURSEMENTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
Brought forward .	4,00,22,41	4,34,74,93	8,21,18,16	4,61,57,66
<b>Unfunded Debt—</b>				
Special Loans . . . . .	4	7	4	4
Deposits of Service Funds . . . . .	34,84	32,84	33,47	33,22
Post Office Savings Bank Deposits . . . . .	41,30,30	40,00,00	61,25,00	61,50,00
Defence Savings Bank Deposits . . . . .	1,92	3,00	7,00	10,50,00
Post Office Cash Certificates . . . . .	3,72,23	3,25,00	4,50,00	4,25,00
Defence Savings Certificates . . . . .	50,14	50,00	70,00	80,00
National Savings Certificates . . . . .	9,89	15,00	1,00,00	2,00,00
State Provident Funds . . . . .	9,15,01	80,23	11,84,59	11,01,89
Other Accounts . . . . .	1,07,94	1,08,69	1,13,36	1,17,96
<b>TOTAL .</b>	<b>56,22,30</b>	<b>53,14,83</b>	<b>80,83,46</b>	<b>91,58,11</b>
<b>Deposits and Advances—</b>				
Depreciation and Other Reserve Funds—				
(a) <i>Interest bearing—</i>				
Railway Depreciation and Reserve Funds as per Railway Budget . . . . .	17,55,82	28,81,89	34,71,55	16,10,79
Railway Betterment Fund as per Railway Budget . . . . .	..	..	1,41,74	4,69,50
P. & T. Renewals Reserve Fund . . . . .	35,99	48,37	64,06	91,87
Other Reserve Funds . . . . .	1,59	2,43	3,75	7,54
(b) <i>Non-interest bearing—</i>				
Defence Reserve Fund . . . . .	..	..	..	..
Other Reserve Funds . . . . .	72	4,30	2,80	7,16
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds . . . . .	18,56,86	..	..	..
Other Deposits and Advances—				
(a) <i>Interest bearing—</i>				
Optional Deposits of Excess Profits Tax under the Indian Finance Act, 1942 . . . . .	15,37	7,38,00	55,00	6,70,00
Compulsory Deposits of Excess Profits Tax under Ordinance No. XVI of 1943 . . . . .	11,74	23,45,00	2,50,00	38,50,00
Anticipatory Deposits made after provisional assessment of Excess Profits Tax . . . . .	5,69,04	19,00,00	18,00,00	9,50,00
Deposits towards payment of Excess Profits Tax . . . . .	9,15,04	6,50,00	7,50,00	2,00,00
Deposits towards payment of Income Tax . . . . .	1,63,34	1,50,00	1,50,00	50,00
Advance payment of Tax under section 18A of the Income Tax Act . . . . .	28,58,52	50,00,00	45,00,00	55,00,00
Village Collective Savings Accounts . . . . .	...	31,00	2,21	...
Carried over .	81,84,03	1,37,50,89	1,11,91,11	1,34,06,86
Carried over .	4,56,44,71	4,87,89,76	9,02,01,62	5,53,15,77



**D.—Statement of the Capital Disbursements of the Central Government—concl'd.**

[In thousands of Rupees]

DISBURSEMENTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
Brought forward . . .	4,56,44.71	4,87,89.76	9,02,01.62	5,53,15.77
Brought forward . . .	81,84.03	1,37,50.89	1,11,91.11	1,34,06.86
(b) Non-interest bearing—				
Silver Redemption Reserve . . . . .	80.89	20.00	1,97.56	20.00
Central Road Fund . . . . .	1,02.35	1,51.00	1,04.45	85.65
Civil Aviation Fund . . . . .	96	88	72	2,04
Fund for Development of Civil Aviation . . .	4.10	...	33.20	...
Fund for Economic Development and Improvement of Rural Areas . . . . .	1.00	1.50	1.50	1.00
War Risks (Goods) Insurance Fund . . . .	2,33.15	13,86.91	14,34.03	...
War Risks (Factories) Insurance Fund . . .	2,23.38	14,37.67	14,49.71	...
Fund for Special Frontier Expenditure including Development . . . . .	10.13	11.00	15.00	15.00
Fund for Development of Broadcasting . . .	96	7.86	4.86	6.00
Fund for the Benefit of Cotton-growers . . .	3,04.88	25.00	29.44	30.00
Cotton Textiles Fund . . . . .	...	10.00	5.06	2.97
Sugar Excise Fund . . . . .	7.20	...	...	...
Sugar (Temporary) Excise Fund . . . . .	...	25.00	...	1,25.00
Fund for Relief of Ground-nut Cultivators . .	17	2.00	...	2.00
Coal Mines Labour Welfare Fund . . . . .	1.59	39.31	50.00	80.00
Mica Mines Labour Welfare Fund . . . . .	...	...	...	2.50
Coal Production Fund . . . . .	1,78.77	95.43	1,42.79	31.17
Fund for Development of Pastures in Baluchistan .	...	...	...	1.50
Fund for United Nations Relief and Rehabilitation Administration . . . . .	2,41.48	2,11.74	4,21.27	1,23.99
Deposits on account of undisbursed pay of Govern- ment servants fallen into enemy hands . . .	5	6.00	5.00	2.00
P. O. Certificate Bonus Fund . . . . .	...	...	...	...
Deposits of Local Funds . . . . .	2,87.74	2,18.02	2,57.58	2,89.32
Civil Deposits . . . . .	1,50,17.31	1,68,75.39	81,31.84	73,24.15
Other Deposits . . . . .	47,00.37	70,13.27	69,45.77	47,45.15
Account of payment in respect of provisional assessment of Excess Profits Tax . . . . .	69,76.58	65,00.00	65,00.00	25,00.00
Deposit account of refundable Excess Profits Tax .	...	5,79.00	...	...
Deposit account of refundable Central Income- tax Surcharge . . . . .	...	...	90.00	38.60
Deposit account of interest on Excess Profits Tax Deposits . . . . .	...	1,30.00	9.00	2,20.00
Deferred pay of Indian Troops . . . . .	3,60.62	11,00.00	11,00.00	3,00.00
Post War Reconstruction Fund . . . . .	...	5,00.00	13,65.00	...
Other Accounts . . . . .	2,16.95	10,84.85	22,82.12	1,27.33
Value of One-rupee Notes issued . . . . .	...	...	...	...
Purchases and Sales of Silver (net) . . . .	...	...	...	...
Sale of lease-lend Silver (net) . . . . .	...	...	...	...
Cash Balance Investment Account (net) . . .	16,83.82	...	25,00.00	...
Profit from circulation of nickel, bronze and copper coins (net) . . . . .	...	...	...	...
Discount Sinking Fund . . . . .	3,26.35	...	11.12	3.50
Bonus on Loans . . . . .	...	64.00	62.50	2.50
Miscellaneous . . . . .	...	...	...	...
<b>TOTAL</b> . . . . .	3,97,53.83	5,12,46.77	4,43,40.63	2,99,88.23
Loans and Advances by the Central Govern- ment—				
Advances to Provincial Governments . . .	2,93.27	17,50.00	11,50.00	82,00.00
Other Loans and Advances . . . . .	2,18.72	6,59.76	9,08.09	5,71.70
<b>TOTAL CAPITAL DISBURSEMENTS</b> . . . .	8,59,10.53	10,24,46.29	13,66,00.34	8,90,75.70

**E.—Statement of the Receipts of the Central Government**

[In thousands of Rupees]

RECEIPTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
Revenue (from Statement A) . . . . .	4,08,18,94	3,41,87,39	3,97,07,52	3,52,22,11
Capital Receipts (from Statement C) . . . . .	12,64,21,32	11,59,97,84	13,04,48,65	8,91,56,61
<b>Miscellaneous Deposits and Advances—</b>				
Accounts with the Government of Burma . . . . .	3,44,27	1,06,50	4,76,50	4,19,00
Accounts with the Reserve Bank . . . . .	12,80	42,53	2,39,64	31,36
Other Advances . . . . .	2,14,06,48	84,34,48	1,86,81,26	52,40,28
Suspense Accounts (net) . . . . .	..	..	..	71,02,07
Cheques and Bills . . . . .	2,41	12,53	22	5,78
Departmental and Similar Accounts . . . . .	50,29	61,98	28,11	50,24
Miscellaneous . . . . .	3,87,00	2,13,52	4,21,68	2,42,51
<b>TOTAL</b> . . . . .	2,22,63,25	88,71,54	1,98,47,41	1,30,91,84
<b>Remittances—</b>				
<b>I.—Remittances within India—</b>				
Inland Money Orders . . . . .	1,99,59,50	2,04,75,00	1,72,00,00	1,70,00,00
Other Remittances . . . . .	..	44,36,38	22,98,84	26,62,48
Accounts between Civil and other Departments—				
Exchange Accounts between Civil and Posts and Telegraphs . . . . .	22,69,53	24,14,61	24,80,13	17,30,01
Exchange Accounts between Civil and Defence Services . . . . .	7,02,42,25	2,49,77,59	2,81,59,30	1,54,21,20
<b>II.—Remittances between England and India—</b>				
Remittance Account between England and India—				
Purchases and Sales of Silver . . . . .	..	..	..	..
Other Transactions . . . . .	9,99,90,51	1,11,10,53	2,28,22,61	1,14,80,16
<b>TOTAL</b> . . . . .	19,24,61,79	6,34,14,11	7,29,60,88	4,82,94,45
<b>Transfer of Cash between England and India—</b>				
Remittances through the Reserve Bank . . . . .	2,68,49,48	40,61,79	1,15,99,79	1,12,66,49
Reserve Bank Deposits : Railways . . . . .	..	—10,74,69	—13,59,90	—15,32,10
<b>TOTAL RECEIPTS</b> . . . . .	40,88,14,78	22,54,57,98	27,32,04,35	19,54,99,40
Opening Balance . . . . .	2,66,27,72	4,75,28,47	5,29,52,85	4,28,26,66
<b>GRAND TOTAL</b> . . . . .	43,54,42,50	27,29,86,45	32,61,57, 20	23,83,26,06

**E.—Statement of the Disbursements of the Central Government**

[In thousands of Rupees]

DISBURSEMENTS	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
Expenditure met from Revenue (from Statement B) .	5,31,61,74	3,90,12,11	4,42,35,88	3,81,68,60
Capital Disbursements (from Statement D) . .	8,59,10,53	10,24,46,29	13,66,00,34	8,90,75,70
Miscellaneous Deposits and Advances—				
Accounts with the Government of Burma . . .	3,52,75	1,06,60	4,91,50	4,12,00
Accounts with the Reserve Bank . . . . .	82,85	41,49	1,56,11	30,35
Other Advances . . . . .	2,21,96,74	79,83,72	1,67,48,34	51,17,15
Suspense Accounts (net) . . . . .	1,08,19	7,41,05	13,41,09	..
Cheques and Bills . . . . .	2,10,37	80,70	37,17	3,89
Departmental and Similar Accounts . . . .	94,93	3,85	1,07,44	1,94
Miscellaneous . . . . .	2,65,95	2,15,67	5,50,03	2,42,76
<b>TOTAL</b> .	<b>2,33,11,78</b>	<b>91,73,08</b>	<b>1,94,91,68</b>	<b>53,08,09</b>
Remittances—				
I.—Remittances within India—				
Inland Money Orders . . . . .	2,00,11,82	2,04,00,00	1,72,00,00	1,70,50,00
Other Remittances . . . . .	14,98,04	43,84,38	22,74,04	26,57,03
Accounts between Civil and other Departments—				
Exchange Accounts between Civil and Posts and Telegraphs . . . . .	22,84,18	24,14,61	24,80,13	17,30,61
Exchange Accounts between Civil and Defence Services . . . . .	7,01,39,55	2,49,77,59	2,81,59,30	1,54,21,20
II.—Remittances between England and India—				
Remittance Account between England and India—				
Purchases and Sales of Silver . . . . .	..	..	..	..
Other Transactions . . . . .	9,07,06,88	1,11,10,53	2,28,22,61	1,14,80,16
<b>TOTAL</b> .	<b>19,36,40,47</b>	<b>6,32,37,11</b>	<b>7,29,36,08</b>	<b>4,83,39,00</b>
Transfer of Cash between England and India—				
Remittances through the Reserve Bank . . .	2,64,65,13	40,61,79	1,14,26,46	1,12,66,49
Reserve Bank Deposits : Railways . . . . .	..	—10,74,69	—18,59,90	—15,32,10
<b>TOTAL DISBURSEMENTS</b> .	<b>38,24,89,65</b>	<b>21,69,05,69</b>	<b>28,33,30,54</b>	<b>19,11,25,78</b>
<b>Closing Balance</b> .	<b>5,29,52,85</b>	<b>5,60,80,76</b>	<b>4,28,26,66</b>	<b>4,72,00,28</b>
<b>GRAND TOTAL</b> .	<b>43,54,42,50</b>	<b>27,29,86,45</b>	<b>32,61,57,20</b>	<b>23,83,26,06</b>

# BUDGET

OF THE

## Railway Revenue and Expenditure of the Governor-General in Council, August, 1947

RAILWAY DEPARTMENT;      }      I. S. PURI,  
*New Delhi, the 9th August, 1947.*      }      *Financial Commissioner of Railways.*

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# 1.—Statement of the Revenue of the Central Government in India and in England from Railways

In thousands of rupees.)

HEADS OF REVENUE	Accounts, 1945-46	Budget, 1946-47	Revised, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (—) as compared with Revised, 1946-47
					India	England	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XV.—Indian Government Railways—</b>								
<b>(A) Commercial lines—</b>								
Gross receipts—								
Passenger traffic earnings—								
Upper class . . . . .	18 92.66	14,87.00	16,82.25	+1,95.25	15,82.00	..	15,82.00	—1,00.25
Third class . . . . .	59.91.53	50,52.00	68,71.25	+18,19.25	62,12.00	..	62,12.00	—6,59.25
Other coaching traffic earnings . . . . .	30 50.06	10,08.00	15,05.71	+5,02.71	8 38.00	..	8,38.00	—6,07.7
Goods traffic earnings . . . . .	1,09 78.65	95,05.00	98,19.25	+3,14.25	1 00 18.00	..	1,00,18.00	+1,98.75
Sundry other earnings . . . . .	5,98.43	4,18.00	4,63.00	+45.00	3,67.98	2	2,68.00	—95.00
<b>TOTAL EARNINGS</b> . . . . .	2,25,11.26	1,74,65.00	2,68,41.46	+28,76.46	1,90 78.8	2	1,90,18.00	—13,23.46
Suspense . . . . .	—1,60.44	50.00	15.54	—34.46	2 00	..	2.00	—13.54
Gross receipts of Indian Government Railways . . . . .	(a) 2,23,41.79	(b) 1,75,15.00	(c) 2,68,57.00	+28,42.00	1,90,19.98	2	(d) 1,90,20.00	—13,37.00
<b>Deduct—</b>								
Working expenses of State Railways . . . . .	1,58,51.40	1,36,08.27	1,68,73.29	+22,65.02	1,47,51.19	38,01	1,47,09.86	..
Surplus profits paid to Indian States and railway companies . . . . .	1.28	..	..	..	..	..	..	..
<b>Payments to worked lines—</b>								
(i) Net earnings . . . . .	2,55.79	1,73.25	1,85.00	+ 6	1,53.00	..	1,53.00	—102.79
(ii) Subsidy, Rebate, etc. . . . .	60	1,42	73	—79	60	..	60	—13
Net receipts . . . . .	62,52.72	37,32.66	32,97.98	—4,34.08	41,24.79	—38.05	40 85.54	—7,87.56
<b>(B) Strategic lines—</b>								
Gross receipts . . . . .	2,31.97	1,85.00	2,42.00	+58.00	2,45.00	..	2,45.00	+2.00
<b>Deduct—</b>								
Working expenses . . . . .	2,62.22	2,86.52	2,59.38	+62.86	3 6 6.7	..	3,02.65	..
Net receipts . . . . .	—1,30.25	—1,61.52	—96.38	+5.11	—57.65	..	—57.65	+38.73
<b>Total net receipts, Commercial and Strategic lines.</b>	61,22.47	36,30.54	32,01.60	—4,28.94	40,66.54	—38.05	40,27.89	+3,28.29
<b>XVI.—Subsidised Companies—</b>								
Government share of surplus profits, etc. . . . .	3.01	3.55	4.35	+80	5.00	..	5.00	+65
<b>XVI-A.—Railway Miscellaneous Receipts—</b>								
<b>(a) Commercial lines—</b>								
Interest on Railway Depreciation Reserve Fund balances . . . . .	3,50.58	3,23.82	3,31.48	+7.66	3,11.96	..	3,11.96	—19.62
Interest on Railway Reserve Fund Balances . . . . .	1,26.72	75.53	96.06	+20.53	73.83	..	73.83	—22
Dividend on investments in branch lines and other miscellaneous receipts . . . . .	23.93	20.80	22.48	+1.68	25.90	..	25.90	+3.42
<b>(b) Strategic lines—</b>								
Interest on Depreciation Reserve Fund balances . . . . .	15.29	15.23	15.23	..	15.39	..	15.39	+16
<b>TOTAL RECEIPTS</b> . . . . .	66,42.00	40,69.47	36,71.20	—3,98.27	44,93.62	—38.65	44,59.97	+7,88.77

(a) Includes 4,95,53 earnings of worked lines.

(b) Includes 3,98,71 earnings of worked lines.

(c) Includes 4,06,89 earnings of worked lines.

(d) Includes 3,80,51 earnings of worked lines.

2.—Statement of the Expenditure on Railways met from the Revenue of the Central Government in India and in England

(In thousands of rupees.)

HEADS OF EXPENDITURE	Accounts, 1945-46	Budget, 1946-47	Revised, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget Estimate, 1947-48			Increase (+) Decrease (—) as compared with Revised, 1946-47
					India	England	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>15. Indian Government Railways—</b>								
<b>(A) Commercial lines—</b>								
Interest—								
On Government capital at charge . . . . .		26,12,51	25,49,30	—63,21	25,52,51	..	25,52,51	+3,21
On capital contributed by Companies . . . . .	8,37	1,18	1,18	..	..	..	..	—1,18
<b>Total interest, commercial lines . . . . .</b>	<b>26,07,39</b>	<b>26,13,69</b>	<b>25,50,48</b>	<b>—63,21</b>	<b>25,52,51</b>	<b>..</b>	<b>25,52,51</b>	<b>+2,03</b>
<b>15. (B) Strategic lines—</b>								
Interest on capital at charge . . . . .	1,10,32	1,09,88	1,07,71	—2,17	1,05,00	..	1,05,00	—2,71
<b>TOTAL INTEREST . . . . .</b>	<b>27,17,71</b>	<b>27,23,57</b>	<b>26,58,19</b>	<b>—65,38</b>	<b>26,57,51</b>	<b>..</b>	<b>26,57,51</b>	<b>—68</b>
<b>15. (C) Subsidised Companies—</b>								
Land . . . . .	30	19	—31	—50	13	..	13	+44
Subsidy . . . . .	—59	3	67	+49	2,20	..	2,20	—47
<b>15. (D) &amp; (E) Miscellaneous Railway Expenditure—</b>								
Commercial lines . . . . .			1,40,51	+25,01	1,19,45	9,82	1,29,27	—11,24
Strategic lines . . . . .	1,51	49	5,82	+33	5,34	..	5,34	—48
<b>Payments to general revenues—</b>	<b>32,00,00</b>	<b>7,36,61</b>	<b>5,60,99</b>	<b>—1,75,62</b>	<b>7,50,00</b>	<b>..</b>	<b>7,50,00</b>	<b>+1,89,01</b>
<b>15. (F) Transfers to Railway Reserve Fund . . . . .</b>	<b>6,20,04</b>	<b>1,85,93</b>	<b>3,33</b>	<b>—1,82,60</b>	<b>4,15,52</b>	<b>..</b>	<b>(b) 4,15,52</b>	<b>+4,12,19</b>
<b>15. (H) Transfers to Railway Betterment Fund . . . . .</b>	<b>..</b>	<b>3,00,00</b>	<b>3,00,00</b>	<b>..</b>	<b>5,00,00</b>	<b>..</b>	<b>5,00,00</b>	<b>+2,00,00</b>
<b>TOTAL . . . . .</b>	<b>66,42,00</b>	<b>40,69,47</b>	<b>36,71,20</b>	<b>—3,98,27</b>	<b>44,50,15</b>	<b>9,82</b>	<b>44,59,97</b>	<b>+7,88,77</b>

(a) This has been reduced by Rs. 600 by the Legislative Assembly.

(b) The difference, as compared with the original voted grant under Demand No. 14 Appropriation to Reserve for 1947-48 is due to the reduction of 85 lakhs from Gross Traffic Receipts in view of the Government's subsequent decision not to levy the surcharge on fares below eight annas.

**2(a).—Distribution of Surplus between Railways and General Revenues**

(In thousands of rupees.)

	Revised Estimates, 1946-47			Budget Estimates, 1947-48		
	Commercial	Strategic	Total	Commercial	Strategic	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Surplus . . . . .	10,59.00	—1,94.68	8,64.32	18,18.12	—1,52.60	16,65.52
General Revenues . . . . .	..	..	5,60.99	..	..	7,50.00
Betterment Fund . . . . .	..	..	3,00.00	..	..	5,00.00
Railway Reserve . . . . .	..	..	3.33	..	..	(a)4,15.52

**Distribution of surplus during 1946-47 between Railway and General Revenues.**

A (i) Capital-at-charge of commercial lines at end of 1944-45 . . . . .	7,54,45.65
Deduct—Capital contributed by Companies and Indian States . . . . .	2,11.52
(ii) Net capital outlay on commercial lines . . . . .	7,52,34.13
(iii) Contribution at 1 per cent . . . . .	7,52.34
(iv) Deduct—Loss on strategic lines during 1946-47 . . . . .	1,94.68
(v) Net payment due from Railway to General Revenues in 1946-47 . . . . .	5,57.66
B (i) Total gain from railways during the year 1946-47 . . . . .	8,64.32
(ii) Excess of gain over contribution, B (i) minus A (v) . . . . .	3,06.60
(iii) Contribution to General Revenues at $\frac{1}{4}$ of excess over 3 crores transferred to Railway Betterment Fund . . . . .	3.33
(iv) Total contribution to General Revenues, A (v) plus B (iii) . . . . .	5,60.99
(v) Transferred to Railway Betterment Fund . . . . .	3,00.00
(vi) Amount accruing to Railway Reserve . . . . .	3.33

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2. The Contribution Payable from Railway to General Revenues has been fixed *ad hoc* at 7½ crores *vide* Para. 16 of Explanatory Memorandum on the Railway Budget for 1947-48.  
(a) *Vide* footnote (b) at page 704.

**3.—Statement of Receipts of the Central Government in India and in England for Capital Contributed by Railway Companies and Indian States etc. towards Outlay on Indian Government Railways.**

(In thousands of rupees.)

HEADS OF ACCOUNT	Accounts, 1945-46	Budget, 1946-47	Revised, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget, 1947-48	Increase (+) Decrease (—) as compared with Revised, 1946-47
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LIII.—Capital contributed by Railway Companies and Indian States towards outlay on State Railways (India) . . . . .	..	..	..	..	..	..

#### 4.—Statement of the Capital Expenditure of the Central Government on Railways

(In thousands of rupees)

HEADS OF EXPENDITURE	Accounts, 1945-46	Budget, 1946-47	Revised, 1946-47	Increase (+) Decrease (—) as compared with Budget 1946-47	Budget, 1947-48	Increase (+) Decrease (—) as compared with Revised 1946-47.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Railway Capital not met from Revenue :—</b>						
67.—Construction of State Railways :—						
A. Commercial Lines—						
Open Line Works—						
Rolling Stock . . . . .	1,82,57	8,71,84	1,70,26	—2,01,58	8,76,20	+7,05,94
Other Works . . . . .	3,78 82	12,88 40	9,27,08	—3,11,32	19,89,83	+10,62 75
New Construction . . . . .	—10	2,00,00	22,63	—1,77,37	2,94,66	+2,72,03
Suspense . . . . .	4,71 95	1,79,18	21,85	—1,57,33	—39,85	—61,70
Miscellaneous . . . . .	..	2,44,16	1,86,45	—57,71	1,84,81	—1,64
Probable Savings . . . . .	..	—2,88,39	..	+2,88 39	—4,20,31	—4,20 31
<b>TOTAL . . . . .</b>	<b>9 83,24</b>	<b>19 45,19</b>	<b>13,28,27</b>	<b>— 6,16,92</b>	<b>28,85,34</b>	<b>+15,57,07</b>
B. Strategic Lines—						
Open Line Works—						
Rolling Stock . . . . .	87	1,01	27	—74	3 00	+2,73
Other Works . . . . .	72	8,73	13,74	+5,01	22,24	+8 50
New Construction . . . . .	..	..	..	..	..	..
Suspense . . . . .	6	9	—10	—10	—89	—7
Probable savings . . . . .	..	—1,07	..	+1,07	—3,53	—3,53
<b>TOTAL . . . . .</b>	<b>1,65</b>	<b>8,76</b>	<b>13 91</b>	<b>+ 5,15</b>	<b>20,82</b>	<b>+6,91</b>
<b>TOTAL COMMERCIAL AND STRATEGIC LINES</b>	<b>9 84,89</b>	<b>*19,53,95</b>	<b>13 42,18</b>	<b>—6,11 77</b>	<b>29,06,16</b>	<b>+15,63,98</b>
67.C.—Discharge of Debentures . . . . .	7	7	..	—7	..	..

\* The Legislative Assembly imposed a cut of 3 47 98 out of which 2,00 have been restored by the Governor General in Council under section 67 A(7) of the Ninth Schedule of the Government of India Act, 1935

#### 4 (a)—Statement of the Capital Expenditure of the Central Government of Vizagapatam Port.

(In thousands of rupees)

HEADS OF EXPENDITURE	Accounts, 1945-46	Budget, 1946-47	Revised, 1946-47	Increase (+) Decrease (—) as compared with Budget, 1946-47	Budget, 1947-48	Increase (+) Decrease (—) as compared with revised 1946-47
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Vizagapatam Harbour Capital not met from Revenue—</b>						
73.—Capital outlay on Vizagapatam Port:—						
I. Land . . . . .	—2	..	..	..	..	..
II. Waterways . . . . .	..	..	..	..	25	+25
III. Docks and Berths. . . . .	..	..	95	+95	5,47	+4,52
IV. Broad Gauge Railways . . . . .	..	1,00	1,10	+10	2,00	+90
V. Ferries . . . . .	..	..	..	..	..	..
VI. Manganes Facilities . . . . .	..	..	..	..	..	..
VII. Plant . . . . .	..	..	1,90	+1,90	8	—1,82
VIII. Floating Crafts . . . . .	..	..	2,20	+2,20	..	—2,20
IX. Buildings . . . . .	..	..	1,65	+1,65	7,54	+5,89
X. Suspense . . . . .	13	—1 00	—1,00	..	—25	+75
<b>TOTAL . . . . .</b>	<b>11</b>	<b>..</b>	<b>6,50</b>	<b>+6,80</b>	<b>15,09</b>	<b>+8,29</b>



# A.—Railway Depreciation Reserve Fund

(In thousands of rupees.)

	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48		Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance . . . . .	1,02,21,24	1,00,61,37	1,07,46,45	1,02,67,39	Appropriation from Depreciation Reserve Fund . . . . .	12,01,26	15,00,00	17,98,95	16,08,91
Appropriation to Depreciation Reserve Fund . . . . .	(a)17,25,47	13,21,62	13,20,89	15,33,85	Closing Balance . . . . .	1,07,45,45	98,82,99	1,02,67,39	1,01,92,33
TOTAL . . . . .	1,19,46,71	1,13,82,99	1,20,66,34	1,18,01,24	TOTAL . . . . .	1,19,46,71	1,13,82,99	1,20,66,34	1,18,01,24

(a) Includes 20.57 recovered from the B. and N. W. Railway Company on account of overage rolling stock.

# B.—Railway Reserve Fund

(In thousands of rupees.)

	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48		Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance . . . . .	**37,48,11	*29,04,57	*38,13,59	***21,46,64	Appropriation from Reserve Fund . . . . .	5,54,56	1,81,80	4,72,60	1,88
					Transfer to Betterment Fund . . . . .	..	12,00,00	12,00,00	..
Appropriation to Reserve Fund . . . . .	6,20,04	†1,88,25	†5,65	(a)4,15,52	Closing Balance . . . . .	*38,13,59	***17,10,93	***21,46,64	***25,60,28
TOTAL . . . . .	43,68,15	30,92,82	38,19,24	25,62,16	TOTAL . . . . .	43,68,15	30,92,82	38,19,24	25,62,16

\* Includes 83.38 lakhs on account of investments in shares of and loans to Branch Line Companies.

\*\* 89.88 " " " " " " " " " " " " " " " "

\*\*\* 51.61 " " " " " " " " " " " " " " " "

† 2.32 " " " " " " " " " " " " " " " "

(a) Vide footnote (b) at page 704.

### C.—Railway Betterment Fund

(In thousands of rupees)

	Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48		Accounts, 1945-46	Budget Estimate, 1946-47	Revised Estimate, 1946-47	Budget Estimate, 1947-48
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Opening Balance . . . . .	...	...	...	13,80,67	Appropriation from Betterment Fund . . . . .	...	...	1,41,74	4,69,50
Appropriation to Betterment Fund . . . . .	...	*15,00,00	*15,00,00	5,00,00					
Interest on Betterment Fund . . . . .	..	25.50	22.41	44,67	Closing Balance . . . . .	...	15,25.50	13,80,67	14,55,84
Total . . . . .	...	15,25,50	15,22,41	19,25,34	Total . . . . .		15,25,50	15,22,41	19,25,34

\* Includes 12 crores transferred from Railway Reserve Fund.